

ग्रसाधारण

EXTRAORDINARY

भाग II---खण्ड 3---डयखण्ड (ii)

PART II-Section 3-Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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No. 67] NEW DELHI, THURSDAY, FEBRUARY 29, 1968/PHALGUNA 10, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह घलग संकलन के रूप में रजा जा सके ! Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 29th February 1968

- S.O. 813.—In exercise of the powers conferred by section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
 - (1) These rules may be called the Income-tax (Amendment) Rules, 1968.
 - (2) They shall come into force on the 1st day of April, 1968.
- 2. In rule 8A of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in clause (d), the words, letters and figure "and a statement of particulars in Form No. 5A" shall be added at the end.
- 3. In the principal rules, in sub-rule (1) of rule 12, for the proviso, the following proviso shall be substituted, namely:—
 - "Provided that in the case of a person, not being a company or a co-operative society or a local authority, whose total income (as computed by such person)—
 - (i) does not exceed fifteen thousand rupees, or
 - (ii) exceeds fifteen thousand rupees but does not include any income chargeable to income-tax under the head "Profits and gains of business of profession, the return of income may be furnished in Form No. 3 and shall be verified in the manner indicated therein."

4. In Appendix II to the principal rules,-

(į)	for Form No	s. 1,	2	and	3,	the	following	Forms	shall	be	substituted,
	namely:—										

"RETURN OF INCOME

Incor	M No. 1 (for Companies on me-tax Act, 1961 Rule 12(1)(a)]	ly) G.I.R. No	
ASSI	ESSMENT YEAR 19		ending
Addr	e	K	***************************************
PAR'	T I—STATEMENT OF T	OTAL INCOME (See Note 1)	
	н	cad of Income	†Amount of in- come or loss (if none, write 'NONE') Show loss in Red Ink
*1	Interest on securities:	(a) Government Securities (b) Others	
2	Income from House Prope	erty (Annexure A)	
3	Profits & Gains of Busines	s or Profession:	
	Any income or loss from speculation business should be stated separately against (a), (b) & (c)	(a) Own business or profession (Amexure B) *(b) Share in the profits of a registered firm. *(c) Share in the profits of an unregistered firm or association of persons.	
*4	Capital Gains:	(a) relaing to short-terms capital assets. (b) relating to other capital assets: (i) lands or buildings or any rights therein; (ii) others:	
*5	Income from other Sources :	(a) Dividends (b) Interest, other than interest on securities (c) Other items	-
6	Aggregate of items 1 to 5		
	Deduct: Brought forward lo (a) arising in speculation (b) arising in any other b (c) relating to short term (d) relating to other capit	business Rs. usiness or profession Rs. capital assets Rs.	
		BALANCE	
	Less: Amount deductible i	under Chapter VIA (as shown in Part II)	
	TOTAL INCOM	1B)

†In the case of a resident company, particulars of foreign income, if any, should be given separately under each head.

*Give details on a separate sheet.

See page 156 for Notes.

PART II—DEDUCTIONS UNDER CHAPTER VI-A OF INCOME-TAX ACT, 1961.

	(See Note 3)	Gross Amount	Qualifying amount	Rate % of deduction	Amount of Deduction
		I	2	3	4
*1	Donations (Sec. 80G)				
2	Profits & Gaius from new indus- trial undertaking(s) mainly em- ploying displaced persons, etc. (Sec. 80H)				
3	Profits & Gains from priority industries (Sec. 80I)		· · · · · · ·		- <u>.a</u>
4	Profits & Gains from newly estab- lished industrial undertakings or shops or hotel business (Sec. 80J)				
5	Dividends from new industrial undertakings or ships or hotels business (Sec. 80 K)				·-
6	Dividends from Indian companies (Sec. 8oL)				
7	Dividends received :—				
	(a) by a foreign company:				
	(i) from a closely-held Indian company mainly engaged in any specified priority industry				
	(ii) from any other domestic company;			<u></u>	
	(b) by a domestic company from any domestic company (Sec. 80M)				
8	Dividends received by Indian com- pany from certain foreign com- panies (Sec. 80N)				
ŋ	Royalties etc., received by Indian company from certain foreign companies (Sec. 80 O)				
10	Any other deduction				
11	Total Deduction (Carried to Part I)				···········

^{*}Give details.

PART III—STATEMENT OF SUMS INCLUDED IN TOTAL INCOME IN RESPECT OF WHICH INCOME TAX IS NOT PAYABLE OR WHICH QUALIFY FOR REBATE OR DEDUCTION OF INCOME TAX.

	Particulars			Amount
1 Interest on tax free securitie	s (Sec. 86A)			
2 Proportionate part of the tax	(iv))			
Share in the income of an unr tax has been paid or is pays	30ns, where 36(iii) & (v))			
4 Dividends attributable to agridends (Sec. 235)	icultural income of th	e company payi	ing the divi-	
•5 Other items, if any.				
	Total of Par	III		
PART IV—SUMS NOT INCLU	DED IN PART I AN	ND CLAIMED	TO BE NOT	TAXABLE
Particulars		Amount	Reason wh	ny not taxable
		1	ľ	
Total	of Part IV			
PART V—STATEMENT OF TA	X DEDUCTED AT	SOURCE AN	D ADVANCE	TAX PAID
Tax deducted at sor (Tax deduction certificates to b		A	dvance tax pai	i
Particulars	Amount of tax	Date o	of Payment	Amount
Interest on Securities				
Other Interest				
Dividends		· 		
Any other Income		. ,		

^{*}Give Details.

PART VI—STATEMENT OF PARTICULARS RELEVANT FOR DETERMINING THE RATE OF TAX APPLICABLE, ETC.

(, , , , , , , , , , , , , , , , , , ,	
(ii) a foreign company which has made the prescribed arrangements for the declaration and payment of dividends within India? (If the answer to either (i) or (ii) is 'Yes', then furnish further particulars as in items 2 to 4). Is the company one in which the public are substantially interested or a subsidiary company referred to in S. 108 (b)? (If the answer is 'Yes', then attach a statement in support of the claim). If the answer to item (2) is 'No', does the company claim to be covered by— (i) section 104(2)(iii)? (ii) any notification issued under section 104(3)? (iii) section 104(4)(a)? (iv) section 104(4)(b)? 4 Is the company:— (i) a Banking company? (ii) an Investment company? (iii) an Investment company? (iii) a Trading company? ART VII—STATEMENT OF OTHER PARTICULARS (Not to be filled in by a company which has not made the prescribed arrangements for the declaration a ments of dividends within India). (a) Date of the annual general meeting before which the accounts of the previous year were laid (b) Amount of the dividend declared, if any, at the above general meeting (c) Amounts of dividends on equity capital, declared or distributed by the company during the previous year:— (i) declared at the general meeting held or	
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Amounts of dividends on equity capital, declared or distributed by the company during the previous year: (i) declared at the general meeting held on	
Amounts of dividends on equity capital, declared or distributed by the company during the previous year: (i) declared at the general meeting held on	20
(ii) distributed as interim dividend on	
(iii) distributed as dividend within the meaning of Sec. 2(22)(a), (b), (c)	Rs. —
	Rs. ——
σ ₁ (q) σ ₁₁ ·	20
Total of (i), (ii) and (ili) . Rs	Rs. ——

VERIFICATION

I,son/daughter/wife of Shri
(Name in block letters)
(Name of father/husband) . (designation)
(Name of Company) knowledge and belief the information given in this Return, and the Annexures and Statements accompanying it, is correct and complete, that the amount of total income and other particulars shown are truly stated and relate to all the previous years relevant to the assessment year commencing on the 1st day of April, 19
I further solemnly declare that no other income accrued or arose to or was received by the company during the said previous years and that the company had, during the said previous years, no other source of income.
I further declare that, in my capacity as(designation)
I am competent to make this Return and verify it on behalf of the company.
Date————————————————————————————————————
Place———

JMPORTANT.—Before signing the verification, the signatory should satisfy himself that the Return is correct and complete in every respect.

(Any person making a false statement in the Return shall be liable to prosecution under section 277 of the Income Tax Act, 1981 and on conviction be punishable with rigorous imprisonment which shall not ordinarily be for less than six months' and may extend to two years).

- Norm.—1. If the income of any other person is includible in the total income under section 60, 61, 62 or 63 of the Income-tax Act, 1961, such income should also be shown separately in this Return under the appropriate heads.
 - 2. Brought forward loss under each category may be claimed for set off only to the extent of income of the same category included in the aggregate of items 1 to 5.
 - 3. Where a deduction under Chapter VIA has been claimed in the Return of a firm or association of persons, no deduction in respect of the same item shall be claimed in the Return of any partner of the firm or member of the association.
 - 4. All applicable entries and annexures must be filled in. If the space is not sufficient, please attach separate sheets.

Serial No.	*Address of property	Gross annual	Deduction ua	from ann- il value	Net amount		Deductions					
		value	Local taxes	Allowance for newly constru- cted property	(Col. 3 nunus Cols. 4 & 5)	Repairs	Collection charges	Interest on borrow- ings	Other items (Give details)	Total (Col. 7 to 10)	loss (Col. 6 minus Col. 11)	
I	2	3	4	5	6	7	8	9	10	II	12	
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		İ									, 	
				5				ļ i			ļ ļ	
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					}			ĺ	i			

*	Alen	otote	where	relevant_	

- (a) share, if co-owner;
- (b) proportion not used for own business or profession,

Aggregate income/loss		Rs.	
Less share of other co-owner(s)		Rs.	
Balance carried to Part I of the re	turn	Rs.	

ANNEXURE "B"-SECTION I

Profit or Loss as per Profit and Loss Account (Show Loss in Red Ink)				. Rs.
	· 	<u>.</u>	<u>-</u>	
(=	•	•	•	. }
		•	•	·
	•	•	•	
	•		•	·
Reserves or provisions, not deductible	•	•	•	.
Interest credited to reserve or other funds				·
Expenditure of the nature of charity or presents .		٠		
Income Tax, Surtax, Penalty, etc				
Expenditure of the nature of Capital Expenditure .				
Depreciation and/or development rebate.				
Repairs and insurance of assets used partly for the purpor profession	se of th	e bus	iness c	or .
Expenditure on scientific research or sums paid to an association, etc.	y scier	itific :	researc	h
Sums not deductible u/s 40 (a)				
(a) Expenses and allowances teferred to in Sec. 40(c) (i)	& (ii)			
(b) Expenditure not deductible u/s 40 (c) (iii) .				
Entertainment expenditure exceeding the amount admiss	ible u/s	: 37(2) or (2/	N)
Expenditure on advertisements, guest house or trave	lling e	xceed	ing th	e
Other Expenditure not allowable u/s 28 to 44				
Loss on sale of assets as per books	,			
Amount of profits chargeable under :—				
(a) Sec. 41(2) (Terminal charge)				.
(b) Sec. 41(1), (3) and (4)				
Amount allowable to a Banking Company u/s 20 (1)				
	(Show Loss in Red Ink) : (Deduct if the above figure is a loss) Losses of earlier years debited in Profit & Loss Account Any taxable profit or gain not included above. Reserve for bad debts Reserves or provisions, not deductible Interest credited to reserve or other funds Expenditure of the nature of charity or presents Income Tax, Surtax, Penalty, etc. Expenditure of the nature of Capital Expenditure Depreciation and/or development rebate. Repairs and insurance of assets used partly for the purpor profession Expenditure on scientific research or sums paid to an association, etc. Sums not deductible u/s 40 (a) (a) Expenses and allowances referred to in Sec. 40(c) (i) (ii) Entertainment expenditure exceeding the amount admiss expenditure on advertisements, guest house or trave amount admissible u/s37(3) read with Rule 6A, 6B, Income Tax Rules, 1962 Other Expenditure not allowable u/s 28 to 44 Loss on sale of assets as per books Amount of profits chargeable under:— (a) Sec. 41(2) (Terminal charge)	(Show Loss in Red Ink) : (Deduct if the above figure is a loss) Losses of earlier years debited in Profit & Loss Account Any taxable profit or gain not included above. Reserve for bad debts Reserves or provisions, not deductible Interest credited to reserve or other funds Expenditure of the nature of charity or presents Income Tax, Surtax, Penalty, etc. Expenditure of the nature of Capital Expenditure Deprectation and/or development rebate. Repairs and insurance of assets used partly for the purpose of the profession Expenditure on scientific research or sums paid to any scient association, etc. Sums not deductible u/s 40 (a) (a) Expenses and allowances referred to in Sec. 40(c) (i) & (ii) (b) Expenditure not deductible u/s 40 (c) (iii) Entertainment expenditure exceeding the amount admissible u/s expenditure on advertisements, guest house or travelling e amount admissible u/s 37(3) read with Rule 6A, 6B, 6C and Income Tax Rules, 1962 Other Expenditure not allowable u/s 28 to 44 Loss on sale of assets as per books Amount of profits chargeable under:— (a) Sec. 41(2) (Terminal charge) (b) Sec. 41(1), (3) and (4)	(Show Loss In Red Ink) : (Deduct if the above figure is a loss) Losses of earlier years debited in Profit & Loss Account Any taxable profit or gain not included above Reserve for bad debts Reserves or provisions, not deductible Interest credited to reserve or other funds Expenditure of the nature of charity or presents Income Tax, Surtax, Penalty, etc. Expenditure of the nature of Capital Expenditure Depreciation and/or development rebate. Repairs and insurance of assets used partly for the purpose of the busi profession Expenditure on scientific research or sums paid to any scientific association, etc. Sums not deductible u/s 40 (a) (a) Expenses and allowances referred to in Sec. 40(c) (i) & (ii) (b) Expenditure not deductible u/s 40 (c) (iii) Entertainment expenditure exceeding the amount admissible u/s 37(2) Expenditure on advertisements, guest house or travelling exceeds amount admissible u/s37(3) read with Rule 6A, 6B, 6C and 6D Income Tax Rules, 1962 Other Expenditure not allowable u/s 28 to 44 Loss on sale of assets as per books Amount of profits chargeable under:— (a) Sec. 41(2) (Terminal charge) 1.b) Sec. 41(1), (3) and (4).	(Show Loss in Red Ink) : (Deduct if the above figure is a loss) Losses of earlier years debited in Profit & Loss Account Any taxable profit or gain not included above. Reserve for bad debts Reserves or provisions, not deductible Interest credited to reserve or other funds Expenditure of the nature of charity or presents Income Tax, Surtax, Penalty, etc. Expenditure of the nature of Capital Expenditure Depreciation and/or development rebate. Repairs and insurance of assets used partly for the purpose of the business of profession Expenditure on scientific research or sums paid to any scientific research association, etc. Sums not deductible u/s 40 (a) (a) Expenses and allowances referred to in Sec. 40(c) (i) & (ii) (b) Expenditure not deductible u/s 40 (c) (iii) Entertainment expenditure exceeding the amount admissible u/s 37(2) or (24 Expenditure on advertisements, guest house or travelling exceeding the amount admissible u/s37(3) read with Rule 6A, 6B, 6C and 6D of the Income Tax Rules, 1962 Other Expenditure not allowable u/s 28 to 44 Loss on sale of assets as per books Amount of profits chargeable under:— (a) Sec. 41(1), (3) and (4).

21	Total of items 1 to 20 brought forward .	:=		-				= 1.5
	·	· 	· 	<u> </u>	<u> </u>	<u>.</u>		.5,
) <i>EL</i> 22	PUCT: (Add, if the above total is a negative filed in a negativ	Profit	8 & C	sains in an	of bus	siness r year	or	
23	Repairs and insurance of assets used partly for profession claimed as reasonable under Sec. 3 to in Sec. 40(c)							
2.1	Exponses and allowances (other than deprecia under Sec. 40 (c) (i) & (ii)	tion)	, clai	med •	as rea	sonab	le .	
5	Admissible depreciation including unabsorbed d	lepre	ciation	ı			. (
26	Terminal allowance under Sec. 32 (iii) .							_
27	Rehabilitation allowance (Sec. 33B.)							
8	Expenditure on Scientific Research or sums pai tion etc., to the extent admissible under Sec	d to s	cienti •	ific re	search	1 28800	cia-	-
9	Part of capital expenditure on patents or copyr A.	ights	admi	ssible	unde	r Sec	. 35	
0	Part of capital expenditure on family planning	admi	ssible	und	er Sec	. 36(1)(i x)	_
3 I	Profit on sale of assets as per books .							
2	Any other allowable expenditure						.	_
33	Development rebate admissible (Sec. 33).			•				_
3-4	Development allowance admissible (Sec. 33A)							
	(Give details in Form No. 5A)		_					_
35	Total of items 22 to 34	•						
36	Net profit (or loss) carried to Part I of the ret (items 21 minus item 35).	urn	•					

- Notes.—1. If the accounts are kept on the mercantile system of accounting, a copy of the Manufacturing account or Trading Account, the Profit and Loss Account and Balance Sheet must be attached. If the accounts are kept on any other system, a description of the system should be given and a copy of any statement which corresponds to the Profit & Loss Account and Balance Sheet in the mercantile accounting system must be attached.
 - A copy of the Auditor's Report under Section 227 of the Companies Act, 1956 must also be attached.
 - 2. Where the company has speculation business, besides any other business or profession, particulars as at items 1 to 36, so far as may be relevant, should be furnished separately in respect of the speculation business.

^{*}Give details on a separate sheet.

ANNEXURE B—SECTION 2—DEPRECIATION AND DEVELOPMENT REBATE

Statement of particulars required under Section 34(1)

Serial No.	Description of assets	(i) Written down value of existing assets; (ii) Actual cost of additions, alterations, etc.	Period of user (Classify as A, B or C)*	Written down value of assets, sold, dis- carded etc.	Net Amount (Col. 3 minus Col. 5)	Prescrib- ed rate of depre- ciation (%)	No. of days worked, Double Shift only/Triple Shift	Initial/ Normal Deprecia- tion claimed	Extra Shift allowance claimed, Double Shift/ Triple Shift **	Development Rebate claimed (also indicate rate %)	Remarks
I I	2	3	4	5	6	7	8	9	10	11	12
		i 						: :		 	İ
				<u> </u> !			 			:	<u> </u>
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			: i		,		! :	: -			

		*	
*A180 days or more.	**Prefix D.S./T.S.	Total Depreciation claimed [Col	
B-More than 30 days but less than 180 days.	@Prefix I.D./N.D.	9+10]	, Rs
C-30 days of less.			
		Total Development rebate claim	ed
		(Col. 11)	Rs

Total

ANNEXURE C

Return of Particulars to be furnished under section 133 of the Income-tax Act, 1961

Particulars of persons to whom the Company has paid in the previous year(s) rent, interest, commission, royalty, brokerage or annuity (not being an annuity taxable under the head "Salaries") exceeding Rs. 400 and particulars of all such payments.

SI. No.	Name and Address of payee	Nature of payment	Amount paid	Date of payment	In the case of payment to a non-resident, whether tax has been deducted at source and paid to the credit of the Central Gov- ernment.
1	2	3	+	5	6

- Notes:—). Where the Company is a trustee or agent, particulars of the names and addresses of the persons for or of whom the company is trustee or agent should be furnished separately.
 - 2. A dealer, broker or agent of any person concerned in the management of a Stock or Commodity Exchange should furnish a statement of the names and addresses of all persons to whom he or the Exchange has paid in the previous year any sum or aggregate sums (a) in excess of Rs. 2,000 by way of "difference" and, (b) in excess of Rs. 10,000 in connection with the transfer, whether by way of sale, exchange or otherwise, of assets, or on whose behalf or from whom he or the Exchange has received any such sum, together with particulars (amount, date etc.), of all such payments and receipts
 - 3. Where the Company is not one in which the public are substantially interested or a subsidiary company of such a company (where more than 50 per cent of the equity share capital of the subsidiary company is held by the holding company), a statement of the gifts made by the Company during the previous year(s) should be furnished separately, giving the name(s) and address(es) of the donee(s). date(s) of gift(s), particulars of property gifted and its value.

RETURN OF INCOME

FORM NO. 2 (for persons other than Companies)	G.I.R. No
Income=tax Act. 1961 [rule 12(1)(b)]	(To be filled in by facome-tax Office)
ASSESSMENT YEAR 1919	Previous year(s) ending
Name	
Address : Office	
Status (Individual, H.U.F., etc.) Whether resident/resident but not ordinarily resident/non-resident	FOR RESIDENT INDIVIDUALS ONLY
resident	Whether married Yes/No. No. of dependent children

	Head of Income	†Amount of in- come or loss (if none, write 'NONE'). Show loss in Red Ink.
		Rs.
I	Salaries (Annexure 1)	
*2	Interest on Securities: (a) Government Securities. (b) Others	
3	Income from House Property (Annexure 2)	
4	Profits & Gains of Business or Profession: Any income or loss from speculation business should be stated separately against (a), (b) & (c) (a) Own business or profession (Annexure 3) (b) Share in the profits of a registered firm. (c) Share in the profits of an unregistered firm or association of persons or body of individuals.	n
	·	_
*5	Capital Gains: (a) Relating to short term capital assets (b) Relating to other Capital assets: (i) lands or buildings or any rights therein (ii) others	
•6	Income from other Sources:	
	(a) Dividends (b) Interest other than interest on securities. (c) Annuity of commuted value of annuity (Sec. 280-D) (d) Other items	
7	Aggregate of items 1 to 6	
	Deduct: Brought forward loss of earlier year(s) (See Note 2) (a) arising in speculation business	
	BALANCE	
	Less: (i) Amount deductible under Chapter VIA (as shown in Part II) (ii) Amount of Annuity Deposit to be deducted under Sec. 280-(See Note 3)	0
	(See Note 3) TOTAL INCOME	<u> </u>

See Page 166 for Notes.

[†]In the case of a resident assessee, particulars of foreign income, if any, should be given separately under each head.

^{*}Give details on a separate sheet.

PART II—DEDUCTIONS UNDER CHAPTER VIA OF INCOME TAX ACT, 1961

	(See Note 4)	Gross amount	Qualifying amount	Rate % of deduction	Amount of deduction
		Ţ	2	3	4
*I,	Life insurance premiums, contributions to provident fund, etc. (Sec. 80C)				
2.	Expenditure on medical treatment of handicapped dependents (Sec. 80D)				
3.	Payments for securing retirement annuities (Sec. 80E)				
4.	Educational expenses incurred by a resident non-Indian citizen (Sec. 80F)				
* 5.	Donations (Sec. 80G)				
6,	Profits and gains from new industrial undertakings mainly employing displaced persons etc. (Sec. 80H)				
7.	Profits and gains from newly established industrial undertakings or ships or hotel business (Sec. 80J)				
8,	Dividends from new industrial un- dertakings or ships or hotel business (Sec. 80K).				
9.	Dividends from Indian companies (Sec. 80L)				
10.	Income of co-operative societies (Sec. 80P)				
II.	Dividends from co-opertaive societies (Sec. 8oQ)		_		
12.	Remuneration from certain foreign sources in case of professors, teachers, etc. (Sec. 80R)		-		
13.	Compensation for termination of managing agency etc. (Sec. 80S)	- <u>-</u>			
14,	Long-term capital gains relating to (i) Lands or buildings or any rights therein				
	(ii) Other assets . (Sec. 80T)				
*15.	Any other deduction		<u> </u>		
τ6.	Total deduction (Carried to Part I)				_

PART.	III Statemen	t of sums inc	luded in tota	al income in res	spect of which income	tax is not payable
	or which	qualify for	r rebate or	deduction of .	Income-tax.	• •

	Partic	ulars					Amount
J,	Interest on tax free secur	rities (Se	c. 86A)				··
2.	Proportionate part of the	e tax pa	yable by a regis	tered firm	[Sec. 86(iv)] ,	. 1	
* 3.	Share in the income of body of individuals, w sociation or body [Sec	here tax	has been paid				
4.	Dividends attributable to ends (Sec. 235)	o agricul	tural income of	the compa	ny paying the	divid-	
* 5.	Other items, if any						
	TOTAL of Part III						
+,	Give details.					· · · · · · · · · · · · · · · · · · ·	
	PART IV—Sums not in	ıclu de d i	n Part I and clo	aimed to be	not taxable.		
	Particulars		Amou	nt	Reason w	hy not t	axable
				1			
			}	1			
	TOTAL of Part IV .						
	TOTAL of Part IV .						
			of Tax deduct	ed at source	and advance	tax pai	
·		Γax dedu	ıction		and advance		d.
·	PART V—S	Γax dedu	ıction	,A			
	PART V—S Tax deducted at source (I certificates to be a	Γax dedu	ction Amount	,A	dvance tax p		
ala	PART V—S Tax deducted at source (1 certificates to be a Particulars	Γax dedu	ction Amount	,A	dvance tax p		
ala.	PART V—S Tax deducted at source (Tocertificates to be a Particulars	Γax dedu	ction Amount	,A	dvance tax p		
ala nte	PART V—S Tax deducted at source (Tour certificates to be a particulars rics	Γax dedu	ction Amount	,A	dvance tax p		
ala nte	PART V—S Tax deducted at source (I certificates to be a Particulars rics	Γax dedu	ction Amount	,A	dvance tax p		
Sala nte Otho	PART V—S Tax deducted at source (Terrificates to be a Particulars ries	Γax dedu	oction Amount	,A	dvance tax p		
Sala inte	PART V—S Tax deducted at source (Toertificates to be a Particulars rics rest on securities or Interest dends other income Total	Γax deduttached	oction Amount	Date of Tor.	dvance tax p. f payment	ald	d.

No. Names of members of t No. vious year, who were	he family at the entitled to clain	end of the pre-	Relation- ship to 'Karta'	hip to end of th		:	
Ι.							
2,							
3.				į			
4.				į			
(c) To be completed where t partner in a firm/member of	the assessee is a of association or	firm/association body/minor adm	of person itted to ber	s/body refita;	y of in of partr	dividuals/ nership.	
Name and address of the firm association of persons body of individuals		State if any partner/minor is spouse/child of any other partner		inor	share firm/	nt of in the ' assocation sons/body	
IMPORTANT:— Where the an earlier	assessee is a firm assessment year	n seeking continu , a declaration	nance of reshould be	ogistra attache	ation g	ranted for orm No.	
an earlier	assessment year VERIF	, a declaration	should be	attache	ed in F	orm No.	
I,(Name in block (name of lather/husballedge and belief the information paning it is correct and compleare truely stated and relate to a	VERIF letters) and) agiven in this Rette, that the am If the previous y	r, a declaration ICATION , solemnly decepturn and the Anount of total inco	should be a date of the state o	wife the b	of Shri	ny know-	
I,(Name in block (name of lather/husballedge and belief the information paning it is correct and comple	VERIF letters) and) a given in this Rete, that the amily the previous yet that no other iterive society/theirm/the co-operations.	ICATION , solemnly decenturn and the Anount of total incorears relevant to the association of the association of this society/the active society/the society/the active society/the society/the society	should be a daughter/ clare that to mexures an ome and ot he assessm or arose to persons/thduring	wife the b d Stat her pa ent ye the body the body	of Shri eest of r eements articula ear cor receive said dy of in	ny know- saccom- rs showr nmencing ed by me/ dividuals/ previous dividuals	
I,	VERIF letters) and) and) a given in this Rete, that the am ll the previous y the that no other is rative—society/theirm/the co-operation making this r	ICATION , solemnly decepturn and the Anount of total incorears relevant to the accuracy of the association of the association of the association of the association of the association of the accuracy of	should be a daughter/ clare that to nexures an one and ot he assessm or arose to o persons/theduring ssociation/t the said pr	wife the b d Stat her pa ent ye or was body the bod evious	of Shri oest of r cements articula ar cor receive y of in said dy of ins s years,	ny know- rs showr numencing ed by me/ dividuals/ previous dividuals/ no other	
I,(Name in block (name of tather/husbaledge and belief the information paning it is correct and comple are truely stated and relate to a on the 1st day of April, 19. I further solemnly declar the family/the firm/the co-oper the local authority/	VERIF letters) and) and) a given in this Rete, that the am ll the previous y the that no other is rative—society/theirm/the co-operation making this r	ICATION , solemnly decepturn and the Anount of total incorears relevant to the accuracy of the association of the association of the association of the association of the association of the accuracy of	should be a daughter/ clare that to nexures an ome and of the assessm or arose to a persons/thduring ssociation/t the said pr city as	wife the b d Stat her pa ent ye or was body the bod evious	of Shri oest of r cements articula ear cor receive y of in- said dy of in- s years,	ny know- rs showr nmencing ed by me/ dividuals/ previous dividuals/ no other	

turn 18 correct and complete in every respect.

(Any person making a false statement in the Return shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable

with rigorous imprisonment which shall not ordinarily be for less than six months and may extend to two years).

- Notes.—1. If the income of any other person is includible in your total income under the provisions of sections 60, 61, 62, 63 or 64 of the Incometax Act, 1961, such income should also be shown separately in this return under the appropriate heads.
 - 2. Brought forward loss under each category may be claimed for set off only to the extent of income of the same category included in the aggregate of items 1 to 6.
 - 3. Attach the counterfoils of Annuity Deposit Certificates and Statement in Form 'E' under the Annuity Deposit Scheme, 1966.
 - 4. Where a deduction under Chapter VIA has been claimed in the Return of a firm, association of persons or body of individuals, no deduction in respect of the same item shall be claimed in the Return of any partner of the firm or member of the association or body.
 - 5. All applicable entries and annexures must be filled in. If the space is not sufficient, please attach separate sheets.

ANNEXURE	ıSALARIES	
1. Name and address of the Employer		Rs.
2. Total amount of salary, wages, etc., incluare not exempt from tax	ding cash allowance to the extent	these
3. Value of accommodation provided by the sional rent	employer free of rent or at a cor	ices-
4. Perquisite value of motor car or other con	veyance provided by the employe	r ,
5. Perquisite value of domestic or personal se	ervices etc., provided by the empl	oyer.
6. Any other amount chargeable under 'Sal	aries' (Give details)	
	GROSS SALARY	
<u></u>		
Details regarding conveyance	Deduct expenditure on	Rs.
Make	(a) Books [Sec. 16(i)]	
Date of purchase	(b) Entertainment [Sec. 16 (ii)]	
Actual Cost Rs	(c) Profession tax, etc. [Sec. 16(iii)].	
xpenditure on Maintenance Rs.	(d) Conveyance* [Sec. 16(iv)]	
Amount representing Wear and Tear Rs.	(e) Other items, if any (give details) [Sec. 16(v)]	
TOTAL Rs.		
Amount attributable to user for Rs.	Net income under the	_

^{*}An employee receiving conveyance allowance is not entitled to this deduction.

ANNEXURE 2-INCOME FROM HOUSE PROPERTY

Serial No.	*Address of property	annual	Deductions annual	from value	raine Amount						Net income/	
		value	Local Taxes	Allow- ance for newly cons- structed property/ self- occupied property	(Col. 3 minus Cols. 4 & 5)	Repairs	Collection charges	Interest on borrow- ings	Other items (Give details)	Total (Col. 7 to 10)	(CoL minus Col. 11	
I	2	3	4	5	6	7	8	9	10	11	12	
! :	! :				į	<u>:</u> 					į	
			ļ ,		i						 	
	:	}	<u>:</u>							j		
			1		1		ļ					

Aggregate income/loss	. Rs
Less share of other co-owner(s)	. Rs
Balance carried to part I of the return	. Rs

*Also state, where relevant-

- (a) share, if co-owner.
- (b) preportion not used for own business or profession.

ANNEXURE 3—SECTION I

Particulars of Profits and Gains of Business or Profession for the previous year ended

		19		••						
1.	Profit or loss as per profit and (Show loss in Red Ink)	loss accoun	nt .			,	~			, -
ΑI	DD (Deduct, if the above figure	is a loss)								
2.	Losses of carlier years debited	in Profit & l	Loss	Acco	unt					
3.	Any taxable profit or gain not	included ab	ove						-	
4.	Reserve for bad debts									
5.	Reserves or provisions, not dec	luctible					-			
6	Interest credited to reserve or o	ther funds						٠		
7.	Expenditure of the nature of ch	arity or pr	esents	3.		-			.	
3.	Income-tax, penalty, etc			•						
) .	Expenditure of the nature of C	Capital expe	enditu	ıre						
٥.	Depreciation and/or developme	nt rebate		,					.	
	Repairs and insurance of assets profession	used partly	for t	he p	urpos	of t	he bu	siness •	o _r	
Z	Expenditure on scientific researe tion etc.	h or sums p	aid to	any •	scient	ific re	searci	1 asso	cia-	
•	Sums not deductible under Sec.	40(a)	•			,			. }	
•	Interest, salary, commission etc	., to partner	s [Se	c. 40	(b)]		•			
	Entertainment expenditure exce	eding the a	moun	t adr	nissibl	e und	er Sec	37(2	.A)	
6.	Expenditure on advertisements, admissible under Sec. 37(3) read tax Rules, 1962	guest house with Rules	e or t	ravel 5B, 6	ling ex Cand	xceedi 6D c	ing th of the	e amo	ount me-	
7.	Other expenditure not allowable	under Sec.	28 to	44				•		
	Loss on sale of assets as per boo	ks .	•						.	
9.	Amount of profits chargeable un	der—								
	(a) Sec. 41(2) (Terminal cl (b) Sec. 41(1)(3) & (4)	iarge)			•	•			,	
	Total of items 1 to 19 (carried f	Drward) .	•					•		
	*Give details								_	

20.	Total of items I to 19 brought for ward
Dedi	act (Add, if the above total is a negative fig 1re)
2 Y.	Income chargeable under the heads other than "Profits and gains of business or profession", or which has already been charged to tax in an earlier year.
22.	Repairs and insurance of assets used partly for the purposes of the business or profession claimed as reasonable under Sec. 38(2)
23.	Admissible depreciation including unabsorbed depreciation
*24.	Terminal allowance under Sec. 32(1)(i'')
25.	Rehabilitation allowance (Sec. 33B)
* 26.	Exponditure on scientific research or st ns paid to scientific research association etc. to the extent admissible tader Sec. 35
27.	Part of Capital expenditure on patent or copyrights admissible under Scc. 35A
z 8.	Profit on sale of assets as per books
*29	Any other allowable expenditure
* 30	Development rebate admissible (Sec. 33)
31.	Development i lowance admissible (Sec. 33A) (Give details in form No. 5A).
32.	Total of items 21 to 31

Nores.—1. If the accounts are kept on the mercantile system of accounting a copy of the Manufacturing Account or Trading Account, the Profit and Lo. Account and Balance Street must be attached. If the account are of on any other system, description of the system should be given and copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accounting system must be attached.

If the accounts are audited, a copy of the Auditors' Report together with a statement of audited accounts should be attached.

^{2.} Where the assessee has speculation business, besides any other business or profession, particulars as at item 1 to 33, so far as may be relevant, should be furnished separately in respect of the speculation business.

ANNEXURE 3—SECTION 2—DEPRECIATION AND DEVELOPMENT REBATE

Statement of particulars required under Section 34(1).

SI. No.	Description of Assets	(f) Written lown value of sxisting assets; ii) Actual cost of additions, alterations etc.	Period of User (Classify as A,B or C)*	Written down value of assets sold discarded etc.	Net Amount (Col. 3 minus Col. 5)	Prescribed rate of depre- ciation (%)	No. of days Worked Double Shift only/ Triple Shift**	Initial/ Normal Depre- ciation claime (Extra Shift allowance claimed, Double Shift/ Triple Shift**	Develop- ment Rebate claimed (also indicate rate %)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
		a Sa		!		}					
						1		!			
	; ; ;										
~				i		: i			 -		

TOTAL

Total Depreciation claimed (Col. 9+10) Rs. ..

Total Development Rebate claimed (Col. 11) Rs.

^{*}A-180 days or more.
B-More than 30 days but less than 180 days.
C-30 days or less.
**Prefix D.S. T.S.
@Prefix I.D. N.D.

ANNEXURE 4

Return of particulars to be furnished under Section 133 of the Income-tax Act, 1961.

Statement of names and addresses of all persons to whom the assessee had paid in the previous year(s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") exceeding Rs. 400 and particulars of all such payments.

Serial No.	Name and address of the payee	Nature of payment	Amount paid	Date of payment	In the case of a payment to a non-resident whether tax has been deducted at source and paid to the credit of the Central Government.
I	2	3	4	5	6

- Notes. -1. Where the assessee is a trustee, guardian or agent, particulars of the names and addresses of the persons for or of whom the assessee is trustee, guardian or agent should be furnished separately.
 - 2. A dealer, broker or agent or any person concerned in the management of a Stock or Commodity Exchange should furnish a statement of the names and addresses of all persons to whom he or the Exchange has paid in the previous year any sum or aggregate sums (a) in excess of Rs. 2,000 by way of 'differences' and, (b) in excess of Rs. 10,000 in connection with the transfer, whether by way of sale, exchange or otherwise, of assets. or on whose behalf or from whom he or the Exchange has received any such sum, together with particulars (amount, date etc.) of all such payments and receipts.
 - A statement of gift(s) made by the assessee during the previous year(s) should be furnished separately, giving name(s) and addresses of the donee(s), date(s) of gift(s), particulars of property gifted and its

No. of dependent children

. Yes/No.

Dependent parent/

Grand parent

R	ETURN J OFTIN	COME		
Form No. 38 Income-Tax Act, 1961 RULE [12 (1) (b)]		G.I.R. (To be f	No	
[For persons other than C Authorities, whose (a) total in nome exceeds Rs. 15,000 bu and Gains of Business or pro	com: does not exce t who have no inco fession '.	eed Rs. 15,00 ome under the	oo or (b) Total head 'Profits	
ASSESSMENT YEAR	1919	Previous	Year(s) ending	
Name				
Address: Office				
Residence Status (Individual, HUF, e	etc.)		-resident.	
For Resident individuals	only		For Resident HUFs only	
Whether married	Yes/No.		No. of members entitled to	claim

partition No. of minor co-parceners supported by the family.....

	Head of Income	Amount of income of Loss (if none, write NONE) R8.
ı.	Salaries (Annexure 1)	
2.	Interest on Securities: Gross Rs. Deduct: Collection charges Rs. Interest on borrowings Rs Rs.	
3.	Income from House Property (Annexure 2)	
4.	Profits and Gains of Business or Profession:	
	 (a) Own business or profession (attach copy of Trading A/c, P & L A/c and Balance Sheet and Statement showing computation of income]. (b) Share in the profits of a registered firm. 	
	(c) Share in the profits of an unregistered firm or association of persons or body of individuals.	
	[Any income or loss from speculation business should be stated separately against (a), (b) and (c)].	
5.	Capital Gains: (a) Relating to short-term capital assets (b) Relating to other capital assets	
6.	Income from other Sources:	
	(a) Dividend: Gross Rs.	
	Deduct: Collection Charges Rs. Interest on borrowings Rs. Balance	_
	(b) Annuity or commuted value of annuity (Sec. 280-D) Rs.	
	(c) Interest or other items Rs.	
7.	Aggregate of items 1 to 6	
_	Deduct: Brought forward loss of earlier year(s) (Sec. 72 to 78)	
	BALANCE	
L	255: (i) Amount deductible (Sec Part II) Rs. (ii) Amount of Annuity deposits (Sec. 280-O) Rs.	

TOTAL INCOME

^{*}fr the income of any other person is includable in your total income under section 60, 61, 62, 63 or 64 of the Income-tax Act, 1961, such income should also be shown separately in this Return under the appropriate heads.

⁺ In the case of a resident assessee, particulars of foreign income, if any, should be given separately under each head.

[§]Give details on a separate sheet.

PART	TT	Dadustions	unlan	Chapter	121 4 of	Income-Tax	Act.	тобт.
FARE	11	• ' 12auciions -	unger	Cmanter.	VIAUI	INCOME-1 GA	21061	1901

	Gross amount	Quali- fying amount	Rate % of deduction	Amount of deduction
	I	2	3	4
§1. Life insurance premiums, contributions to Provident funds etc. (Sec. 80C)				
§2. Donations (Sec. 80G)		<u></u>		
3. Dividends from new indus- trial unicrtakings (Sec. 80K)				
4. Dividends from Indian Companies (Sec. 80L)				
§5. Other items, if any				

Part III.—Statement of sums included in total Income in respect of which Income Tax is not payable or which qualify for rebate or deduction of Income-Tax.

Particulars	Amount	
1. Interest on tax-free securities (Sec. 86A)		
§2. Proportionate part of the tax payable by a regist $86(iv)$]	ered firm [Sec.	
§3. Share in the income of an unregistered firm or a persons or a body of in dividuals where tax has be payable by such firm, association or body [Sec. 8]	een paid or is	
§4. Other items, if any		
Total of Part III		
PART IV.—Sums not included in Part I and claimed to b	pe not taxable	
Particulars	Amount	Reason why not taxable
TOTAL OF PART IV	-	

PA'T V.—Statement of Tax	deducted at so	urce and	d Advance tax	paid		
	deducted at so deduction cer					
Particulars		Amo	ount of tax	Dat	e of payment	Amoun
Salaries	· · · · · · · · · · · · · · · · · · ·			<u></u>	TOTAL	
PART VI.—Statement of par (To be completed where to in a firm/member	ie assessee is a f	firm/ass	ociation of pe	rsons/b	oody of indiv nefits of partn	iduals/partner ership).
Name and address of the firm/association of persons/body of individuals		each ninor/			Adddress of the partner/ minor/ member	Extent of share in the firm/asso- ciation of persons/ body
IMPORTANT.—Who	re the assess	ee te a	firm seekir	or con	itinuance of	vaglet nation
gra	nted for an attached in to VE -son/daught etters) if my knowle ures and State of total incomplete the previous the previous extension of the previous extension extension of the previous extension exte	earlie form f RIFIC er/wif edge a temen ome a is year	r assessmer No. 12. ATION fe of Shri— (Name of the shift	of fat	solution sol	emnly dec-
I further solemnly received by me/the fan duals/during the said thon/the body of indivino other source of inco	declare that ally/the firm previous year luals/	no ot! /the a s and	ssociation o that I/the	f pers	sons/the bod ly/the firm/	y of indivi- the associa-
I further declare the ofverify it.	at I am mal — and tha	dng th t I ar	nis return i m competer	n my nt to	capacity as make this	return and
Place IMPORTANT.—Befo						ignature)

himself that the return is correct and complete in all respects.

(Any person making a false statement in this Return, shall be liable to prosecution under Section 277 of the Income-tax Act, 1961, and on conviction be publishable with rigorous imprisonment which shall not ordinarily be for less than six months and may extend to two years).

AN	NEXURE 1—S	SALARIES	
1. Name and address of the	e Employer——		· · · · ·
2. Total amount of salary, we extent these are not ex	wages, etc. includi		Rs.
3. Value of accommodation or at a concession	n provided by the	employer free of rent	
4. Perquisite value of motor employer		reyance provided by the	
5. Perquisite value of dom the employer .		services etc. provided by	
6. Any other amount charg	geable under 'Sal	aries' (Give details)	
	G	ross Salary .	
Details regarding conveyance		Deduct expenditure on	
Make		(a) Books [Sec. 16(i)]	Rs.——
ate of purchase———	<u></u>		
ctual Cost Rs.		(b) Entertainment [Sec. 16 (ii)]	Rs.———
Expenditure on maintenance	Rs. ———	(c) Profession tax, etc. [Sec. 16 (iii)]	Rs.————
amount representing wear and tear	Rs.	(d) Conveyance* [Sec. 160	(iv)] Rs
Total	Rs. ———	(e) Other items, if any (give details) [Sec. 16(v)]	Rs.———
Amount attributable to user for employment	Rs. ———		
		Net income under the head	i 'Salaries'

^{*}An employee receiving conveyance allowance is not entitled to this deduction.

ANNEXURE 2-INCOME FROM HOUSE PROPERTY

rial lo.	*Address of property Gross Deductions from annual value Net Amount Col. 3				Net income/ loss						
		Yaduc	Local Taxes	Allowan- ce for newly constructed property/ self- occupied property	[Col. 3 minus Cols. 4 & 5]	Repairs	Collection charges	Interest on borrow- ings	Other items (Give details)	Total [Col. 7 to ro]	[Col. 6 minus Col. 11]
.	2	3	4	5	6	7	8	9	10	11	12

*Also state, where relevant—
(a) share, if co-owners;
(b) proportion not used for own basiness or profession.

Aggregate income/loss .			R	3	
Less share of other co-owner	(s) .	_		3	
Relance carried to Part I of t	he retu	ורח	R	,	

(ii) after Form No. 5, the following Form shall be inserted, namely :-	(ii)	after Form	No. 5, the	followin ;	Form shall	be inserted,	namely:-
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"Form No. 5A.

[See Rule 8A(d)]

Statement of particulars for purposes of section 33A relating to (a) planting of tea bushes on land not planted at any time with tea bushes, or on land which had been previously abandoned; (b) re-planting of tea bushes in replacement of tea bushes that have died or have become permanently useless, on any land already planted.

I. Name of assessee.....

Assessment year 19 -19

*2. Particulars of planting referred to in (a) above.

Serial No.	Name of tea estate where planting was done		in which land	(in hectares) on which plant-	"Actual cost of planting"	allowance ad-		Development allowance reserve create
ī	2	3	4	5	6	7	8	9

*3. Particulars of re-planting referred to in (b) above.

Serial No.	Name of tea estate where planting was done	Whether situated in a "hilly area"; if so, specify the area		(in hectares)	"Actual cost of replanting"	Development allowance admissible @30%	Deduction claimed in respect of 2nd/4th pre- vious year	Development allowance reserve creat- ed
	2	3	4	5	6	7	8	9

Date Place

*Delete whichever is not applicable.

(Signature.)"

[No. 11/F. No. 3(33)/67-TPL.] V. RAMASWAMI IYER, Secy.